IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 22ND NOVEMBER 2007 / 1ST AGRAHAYANA 1929

WP(C).No. 34524 of 2007(I)

PETITIONER:

S.A.WAHAB, PROPRIETOR,
MAHABOOB MOTORS AND TRAVELLS,
K.P.RAO ROAD, KASARAGOD.

BY ADV. SRI.P.RAVINDRAN

RESPONDENT:

THE REGIONAL TRANSPORT OFFICER,
KASARAGOD.

BY GOVERNMENT PLEADER SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/11/2007,ALONG WITH WP(c) NOS. 34534 & 34594/07, THE COURT ON THE SAME DAY DELIVERED THEFOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) NOs. 34524, 34534 & 34594 OF 2007

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Dated this the 22nd day of November, 2007

J U D G M E N T

The petitioners in these cases contend that they are not liable to produce clearance certificate issued by the Kerala Motor Transport Workers Welfare Fund Board for acceptance of tax in respect of the vehicles owned and possessed by them. This contention is raised on the basis that the petitioners are establishments covered by the provisions of the Employees Provident Fund and Miscellaneous Provisions Act and hence in view of Section 4(1) of the Welfare Fund Act, they are exempted from the provisions of the said Act. Petitioners have produced documents evidencing payment of contribution due under the Employees Provident fund Act to sustain their plea of exemption.

2. If as a matter of fact, an establishment is covered by the Employees Provident Fund Act, such establishments cannot be called upon to produce clearance certificate for acceptance of Motor Vehicles Tax in view of the exemption that is provided in the Welfare Fund Act.

Accordingly, I dispose of these writ petitions directing the

respondent in these cases to accept motor vehicles tax in respect of the vehicles owned and possessed by the petitioners, on the petitioners proving to their satisfaction, that up to date contribution under the Employees Provident Fund Act has been remitted by them.

ANTONY DOMINIC, JUDGE.

Rp